FILED: February 8, 2008

UNITED STATES COURT OF APPEALS

FOR THE FOURTH CIRCUIT

No. 06-4338 (L) (3:05-cr-00006-WCB)

UNITED STATES OF AMERICA,

Plaintiff - Appellant

v.

SURENDRA D. SINGH, aka Sam; DILIPKUMAR SOMABHAI PATEL, aka Dan; JALARAM, INCORPORATED,

Defendants - Appellees

JUDGMENT

In accordance with the decision of this Court, the judgment of the District Court is affirmed in part, reversed in part, and dismissed in part. This case is remanded to the District Court for further proceedings consistent with the Court's decision.

This judgment shall take effect upon issuance of this Court's mandate in accordance with Fed. R. App. P. 41.

/s/Patricia S. Connor, Clerk